

**UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF PENNSYLVANIA**

<b>IN RE:</b>  <b>W&amp;K STEEL, LLC,</b>  <b>DEBTOR.</b>	<b>CASE NO. 11-23355</b> <b>CHAPTER 11</b>
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**LIST OF 20 LARGEST UNSECURED CREDITORS**

Under Federal Rule of Bankruptcy Procedure 1007 (d), debtor W&K Steel, LLC. states that the following are its 20 largest unsecured creditors:

<b>Creditor</b>	<b>Amount of claim</b>
Contractors Steel Co. P.O. Box 3364 Livonia, MI 48151-3364	\$250,753.73
Nucor Building Systems 305 Industrial Parkway Waterloo, IN 46793	\$158,089.76
Uniserv P.O. Box 76 Masury, OH 44438	\$155,783.02
Wheeling Corrugating 23648 Network Place Chicago, IL 60673-1236	\$122,000.00
Metals USA 81 Century Drive Ambridge, PA 15003	\$118,526.35
Watt, Tieder, Hoffar & Fitzgerald, L.L.P. 8405 Greensboro Drive, Suite 100 McLean, VA 22102	\$86,682.96
Tri-State Shearing P.O. Box 120-002 Brooklyn, NY 11212	\$65,465.32
Young Galvanizing P.O. Box 334 Pulaski, PA 16142	\$51,766.27
Vulcraft P.O. Box 822562 Philadelphia, PA 19182-2562	\$50,060.00

W.D. Kerr & Sons 21270 Route 19 Cranberry Township, PA 16066	\$41,045.00
Youngstown Supply P.O. Box 3467 Youngstown, OH 44513	\$39,651.41
Allstates Bonding 331 N. Broad St. Lansdale, PA 19446	\$37,328.00
J.H. Construction	\$29,600.00
Jackson Welding 1421 West Carson Street Pittsburgh, PA 15219	\$24,879.07
JS Detailing	\$22,455.00
Allegheny Design 102 Leeway Street Morgantown, WV 26505	\$21,230.00
Huntington Retirement 10717 Adams St. Holland, MI 49423	\$20,287.97
Craft Fasteners Imperial Business Park 304 High Tech Drive Oakdale, PA 15071	\$19,519.35
Anixter-Fasteners 1401 Elm St. 5 <sup>th</sup> Fl. Lockbox Processing Dallas, TX 75284-3771	\$18,846.38
McJunkens P.O. Box 8346 Pittsburgh, PA 15218	\$17,445.00

<p>Dated: May 26, 2011</p>	<p><u>/s/ Kevin J. McKeon</u> Kevin J. McKeon (PA I.D. 200728)</p> <p>WATT, TIEDER, HOFFAR &amp; FITZGERALD, L.L.P. <i>Attorneys for Debtor</i> 8405 Greensboro Drive, Suite 100 McLean, VA 22102 Tel: (703) 749-1000 Fax: (703) 893-8029</p>
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